App. F. IX-4

B161

Previous References.

1946-47

(S. D)

A

File No. 143-46

Serial Nos. 1, 4, 5, 6.

Later References.

p. 21(C)

GENERAL AND REVENUE SECRETARIAT

Serial Nos. four

Preserve

Part B for May 47

SUBJECT

Overdraft of the P. D. Account of the D. C. Shimoga

Re: ~~Audit report for the period 3rd 12 45~~

Notes: — p1 — 92 — 95.

To

The D. P. S. in Mysore

Comptr. to Govt.

A & A. O. P. S.

S. D. 9399 — 401/ A 143-46 — 6 of 7-5-47

Sanctions the proposals re: adjustment.

Rd. Shamba Rao.

19.5.47.

Re:- Overdraft of the P.D. Account of the DC. Shimoga

App. F III-2

General and Revenue Secretariat | File No. Audit Report Intm Period ending 31-12-4 of 194

Serial No.

Dy no 245 of 46-47

Extract from File x :- Report on the accounts of the Food Supply Department for the half-year ending 31-12-46.

1) Financial Secretary's Remarks.

"The ... heavy overdraft of about 8 Lakh in the P. D. Account of the Deputy Commissioner Shimoga has been continuing unadjusted though the Auditor has been repeatedly including the irregularity in the accounts for period ending 30-6-45, 31-12-45 and 30-6-1946. The D.C. Shimoga may be directed to take Spl steps to regularise the overdraft immediately."

Intd (B.S.) 2/11

2) " K.S. 2/11.

3) " M.N. 2/11

4) O.S.N. 7/11/46.

5) Food Secretary's Remarks.

"please initiate a different file on this point and write separately regarding this to D.F.S. and keep it open till the matter is disposed of."

Intd K.S. 8/11

6) " M.M. 9/11

7) ×—×—×—×—×—×—×—×—×

Submitted with a draft letter for appl

K.S. 13/11 14/11

8) Issue

10/11/46.

NOTE—Contn. Sheet

Re:- Overdraft in the P.D. account of the

File No. 3362 of 194 D.C. Shimoga General and Revenue Secretariat

Serial No.

To

The D.F.S.

S.D. 3950 A/43-46-1 dt 16th Nov 1946.

Directs him to issue instructions to the D.C. Shimoga to regularise the overdraft immediately

16/11

Letter no. CS 1-85/46-47 dated 18th Nov 1946 from the D.C. Shimoga District stating that, he has already requested the D.F.S. in the matter of regularising the overdraft by placing a Spl. allotment at his disposal.

Secy's order.

Address D.F.S. to do the needful at early

Subs:

(1) D.C. Shimoga has stated that the overdraft may be regularised by placing a Spl. allotment at his disposal.

(2) Draft letter to D.F.S. is put up for approval

K.S. 22/11

(3) Issue

Secy 23/11/46.

(1st) K.S. 20/11
(2nd) M.M. 20/11

In the Pl. allotment

Secy 5/12

To the D.F.S.

S.D. 4236 dated 25-11-46.

Requests that very early needful action may be taken in the matter

Secy A 6/12

Reminder to D.F.S. No. SD 5836 — dt 17.1.47

WD 03814—GPB—15,000—20-7-46

5267/SD

Re:- Adjustment of overdraft of the P.D account of the D.C. Shimoga Distt.
326 & 5269.

Letter No S.D 5482 dated 30th January 1947 from the D.F.S. requesting in the circumstances explained Sanction for ~~the~~ an additional grant of Rs 89,93,361. for adjustment of the overdrawal in the P.D. account of the D.C. Shimoga.

Submitted:

1) The D.F.S. states that it is not possible to adjust the heavy overdraft, without an additional grant of Rs 89,93,361.

2) It is also stated that the amount transferred to the P.D. account of the D.F.S. amounting to one crore of Rupees will be required, to meet payments for foreign purchases. As the heavy overdraft of the P.D account of the D.C. Shimoga Distt cannot be adjusted without an additional grant, the D.F.S. requests Sanction for ~~the~~ an additional Grant of Rs 89,93,361/- ~~for~~ under the Capital head "41 - Food Supply Depts, transactions not charged to Revenue".

KS 3/2

[Financial concurrence is necessary]

Food Secy) 3/2

3) 14) May 6/2/47

for favour of remarks.

Fl. Secy. W/a). 24/2

FINANCIAL SECRETARIAT U.O.No. 5363 5/2 DE

c) Compte wre for favour of remarks.

U.O.No. 393/ Spl. dated 14-2-1947.

17) Returned with compliments.

As pointed by the Director of Food Supplies in his letter No.SD.5482 dated 30-1-1947, the heavy over-draft of Rs89,93,361/- in the Personal Deposit Account of the Deputy Commissioner, Shimoga District cannot now be adjusted by the Deputy Commissioner, Shimoga, as he has no funds at his credit due to the abolition of the Personal Deposit Account system with effect from 1-7-1945. It cannot also be adjusted out of the surplus sale proceeds of the Food Department, as they are entirely needed to finance local acquisition, which is fairly good and to meet payments on account of foreign purchases.

18) Hence, the additional grant of Rs89,93,361/- asked for by the Director of Food Supplies may be sanctioned. In this connection it may be stated that this grant is required just to adjust the over-draft by credit to Personal Deposit Account and debit to "41-Food Supply Department, Transactions not charged to Revenue" and does not involve any cash payment.

FINANCE ... U.O No. 1 ..... 5363 14/2 BA... ORE

Comptroller.

14/2

19) When the Personal Deposit Account was closed on 1st July 1945, what was the balance at the credit of the account and how much was refunded to Government? Though there was overdraft in the Shimoga District, the amount should have been realised in other Districts to which supplies were made by this District. How this sale realisation has been utilised may also be made clear.

20) How do the actuals for 1945-46 under 41 Food Supplies compare with the revised estimate for the same year? Was not full grant utilised during last year?

P.T.O.

Re: adjustment of overdraft in the P.D. accounts and D.C. Levies

Xpp. F. III-2

General and Revenue Secretariat | File No. A 163 of 194 6.

Serial No.

W.P. 5463 K

21) During the current year also, adequate provision has been made in the Budget to finance local and foreign purchases. Will not this grant be sufficient, if the overdraft is adjusted from out of the surplus sale proceeds? All the above points may be made clear.

Secy Food W/C) 23/2/47

22) Connect D.F.S. u-Sly.

U.O.No 105/46 25/2/47

24019

Memo

23) Forwarded for suggestions with Compliments to the Director of Food Supplies for favour of remarks.

B.G.

D. Ramachandraiah
25-2-1947 Hon Secretary to Govt.
SR 6350 Food Dept.

Returned with compliments:-

24) When the Personal Deposit Accounts were closed on 1-7-45, the balance at credit of the several accounts at the treasuries was a minus balance of Rs;30;90,506-14-5 due to the overdraft in Shimoga District Treasury. The credit balance in other treasuries to the extent of - - Rs.59,02,854-3-2 has been refunded to the Treasury.

25) Though the value of stocks sent from Shimoga District to other districts was realised, no refund to Government was possible as the closing balance of stock itself on 30-6-1945 was Rs.2,67,24,005-11-8 as against only an advance

NOTE- Contn. Sheet

6

Re 1 adjustments
5269 are drafts in mtd F D account & not Exc.

File No. A-143 of 1946. Secretariat for General and Revenue Secretariat

Serial No.

of Rs.2,35,53,450-0-3 drawn from Government. Thus the funds had been locked up in the stock of foodgrains on hand.

2) The actuals for 45-46 show a net excess of - - Rs.1,37,68,088-10-2 in receipts over expenditure due mainly to non-receipt of bills from the Controller of Supply Accounts, Government of India. Due to this reason the extra grant of Rs.1 Crore sanctioned in G.O.No. 6422-24/A.143-45-4 dated 6/7-3-46 was not drawn. C

3) The budget provision during the current year is only for the expected receipts and disbursements and does not provide for adjustment of the heavy overdraft. As it may not be desirable to refer to the overdraft as a need for the extra grant, I request that the additional grant of Rs.1 Crore sanctioned in G.O.No.SD.6422-24/A.143-45-4 dated 6/7-3-46 which was not drawn last year for reasons stated above, may be renewed for this year as we are paying the arrears bills of Controller of Supply Accounts now. This will provide the necessary margin to adjust the overdraft. C

11/4/3 Asst 6/3

Director of Food Supplies.

6/3/3 AD

2) The Director's reason proposal for the current year to renew the undrawn additional grant of Rs one crore sanctioned in G.O. No. SD. 6422-24/A 143-45-4 dt 6/7.3.1946, is for reasons. - Refer Para 22.

C

Secy

WD 05238—GRC—15,000—8-1-47

4/3

5-4-47

Re: a question of procedure in overdrafts in P.D. a/c & not D.F. transactions

29) Refce. paras 19 & 21.

H. Rly. Secy. W/c) 7/3 7/3

30) The revised proposal as in para 27 of the Notes may perhaps be agreed to. But Comptroller may, however, be consulted, if he has any further remarks to offer.

Ind Secy W/c) 14/3/47.

FIN. U.O. No. 6141 7/3 BANGALORE

Cur. BNR 17/3/47

31) 15/3 15/3.

32) Submitted for orders regarding the renewal of the sanction for the additional advance of one crore (U.O.No. 117/46-4) dt 17-3-47)

33) Forwarded, unofficially, with compliments, to the Comptroller for favour of further remarks, if any

A.G.

K Ramachandra Rao 17.3.47

for Secy to Govt Food Deptt.

17/3/47.

COMPTROLLER'S OFFICE U.O. Date 17/3/47 Secretariat Section BANGALORE

Spl. 17/3/47

34) U.O.No. 583/Spl. dated 5th April 1947.

Returned with compliments,

2. Generally, no grant is obtained from Legislature under 41 Food Supplies Departmental Transactions as the purchase of food grains etc., are practically set off by the sale proceeds and also by the amount

8

Re- Revenue [illegible]
Rs 100 Rupees

adjusted to Revenue on account of loss on the transactions in a particular year. During 1945-46, against a token grant of Rs100/- there was a net excess in receipts to the extent of Rs1,37,68,089/- as stated by the Department in Para 26 supra.

3. The present demand of Rs1/- crore is required by the Department to meet the payment of arrear bills and also adjustment of overdraft which were not effected in 1945-46. The current year's expenditure is therefore likely to be exceeded to this extent. Sanction of Government for making this payment and adjustment during the current year is, however, necessary. The question of obtaining necessary additional grant may, perhaps, be considered in May 1947 when the Revised Estimate for 1946-47, as prepared by the Department taking into account the above payments and adjustments, becomes ready.

Comptroller.

SECRETARY TO GOVERNMENT
FOOD DEPARTMENT
No.
Date.

Food Secy w/c)

I agree

Food Secy w/c)

FIN (U.O. 6964) 8/4

FIN (U.O. 7198) 16/4

Dy. C.o Sanctioning is sent for approval.

Food Secy can have

5269

Adjustment of overdraft in the PD Account of the DC Shimoga.

App. F. III-2

General and Revenue Secretariat | File No. of 194

Serial No.

41) Impressal before us ...

Rec'd 3/5

45

...

OFFICE OF THE MINISTER FOR LAW
L.L. 7653
No.

Hindi Copy ... 3/5 ... 3/5

... 6/5/47.

Issue ... 6/5

Fl comm. No. 4712

F/s has agreed. Draft ... Sd/-

Sd/- 8/5 ... 8/5

Done

... 8/5

Issued.
Sd/- 9/5

2.

Secd. 7.5

... Accounts & Audit ...

S D 9399-407 A/143 ... & 7.5.47

Sanction the proposal ... Director

8/5

B

Ltr 18/5/47

...

NOTE- Contn. Sheet

Appendix F. G.—1]

SUBJECT.....

.....

.....

Section

File No. A. 143-46.

Serial No.

Diary No. of letter replied to.....

No. SA 3951

General and Revenue Secretariat 6/11/46 To.

( )

the 194

Date of issue 16.11.46

Signed by.....

With ref to your unofficial note no. 9/46-47 dated 4.9.1946, regarding the report on the accounts of the Food Supplies Department for the half year ending 31.12.1945, I am directed to observe as follows.

1. The heavy overdraft of about 89 lakhs in the P.D. Account of the D.C. Shimoga has been continuing unadjusted though the Auditor has repeatedly referred to the irregularity in the accounts

List of enclosures.....

Copied by.....

Examined by.....

for the period ending 30-6-45,
31-12-45 and 30-6-1946.

The D.C. Shimoga may be directed
to take Special Steps to regularise
the overdraft immediately.

A report of the action
taken in the matter may
kindly be sent as early as
possible.

for Secy to Govt
14/11/46

for Secy to Govt
13/11/46

for Secy to Govt P.D.
14/11/46

for favour of immediate action

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

3950 F.A.143-46-1 Rs.29-46-3

General and Revenue Secretariat,

Dated Bangalore, 14th November, 1946.

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore.

Food Department.

To

The Director of Food Supplies in Mysore.
Bangalore.

Sir,

With reference to your unofficial note No.9/46-47 dated 4-9-1946, regarding the report on the accounts of the Food Supplies Department for the half year ending 31-12-1945, I am directed to observe as follows.:-

The heavy overdraft of about ₹9(eightynine) lakhs in the P.D.Account of the Deputy Commissioner, Shimoga has been continuing unadjusted though the Auditor has been repeatedly including the irregularity in the accounts for the period ending 30-6-1945, 31-12-45 and 30-6-1946. The Deputy Commissioner, Shimoga may be directed to take special steps to regularise the over draft immediately.

A report of action taken in the matter may kindly be sent as early as possible.

I have the honour to be, Sir,
Your most obedient servant,

Sd/- K. Srinivasan,

Secretary to Government,
Food Department.

3951

Memo No. SD.

Copy of the above is forwarded with compliments to the Deputy Commissioner, Shimoga for favour of immediate action in the matter.

16/11/46

For Secretary to Govt., Fd. Dept

DN3)

814

No.CS.1-85 /46-47. Office of the Deputy Commissioner, Shimoga, dated the 18th Nov.1946

To

The Secretary to Government,
Food Department, BANGALORE.

Sir,

With reference to your letter No.3D.3950-A.143-46-1 dated 16th November 1946 re: the adjustment of over-drawal of about Eighty nine lakhs in the P.D.Accounts of this District, I have the honour to state that I have already addressed the Director of Food Supplies with my No.CS.1.85 dated 17-9-46 in the matter of regularising the over-draft by placing a special allottment at my disposal. I have enclosed a copy of my letter referred to above for favour of your kind information.

I have the honour to be,
Sir,
Your most obedient servant.

Deputy Commissioner,
Shimoga District.

Copy of letter No.CS.185/46-47 dated 27th Septr.46 from the Deputy Commissioner,Shimoga, to the Director of Food Supplies in Mysore,Bangalore.

.....

Sub: Over-drawal in the P.D.account of the D.C. to end of 30-6-45 as pointed out by the Asst. Auditor and Accounting Officer, Shimoga.

....

With reference to above, I have the honour to state that a sum of Rs.89,65,555/6-4 has been over drawn in the P.D.account till the end of June 45 to meet the emergent payment of the Department. As the system of P.D.account is closed from 1st July 45, special sanction for the allottment of a letter of credit to an extent of Rs.89,65,555-6-4 may kindly be placed at my disposal so that the amount may be credited to P.D.account debiting the same to 39(1) F.S.D. For the purpose of effecting the transaction, the District Treasury Officer may be specially authorised to re-open the old P.D. and close the same immediately after the transaction is complete. I have enclosed a copy of letter No.CD.Accts.171/20-9-46 received in this behalf from the Auditor and Accounting Officer for your kind reference.

.....

"Copy".

Deputy Commissioner,
Shimoga District.

crr/2.

Appendix F. G.—1]

SUBJECT.....

.....

.....

Rec'd 23/11/46
Replied 23/11/46.

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the 194 .

Date of issue 25.11.46.

Signed by Mr. A. F.

Section

File No.

Serial No.

No. S.D 4236/Spm

To.

D. F.S.

Sir,

In continuation of my office letter no S.D. 3950-A143-46-1 dated 16th Nov 1946, regarding the adjustment of ~~the~~ overdraft of ~~Rs. 89 lakhs~~ (eighty-nine lakhs) ~~in~~ about Rs. 89 lakhs in respect of the D.C. Shimoga district, I am directed to ~~request you to be so good as to~~ ~~make arrangements in the matter of regularising the overdraft by placing~~ at the disposal of the D.C. Shimoga ~~dist.~~ by him as suggested in the ~~above~~ letter no CS. 1-85-46-47 dt 18th Nov. ~~received from the Dy. Commr. Shimoga~~ and request that necessary action may be taken in the matter.

I have the honour to be,
Sir,
Your most obedient servant,
Secretary to Government.

23/11/46

Keep in Share by him. The file is with him.

List of enclosures.....

Copied by.....

Examined by.....

Forwarded to the Dy. Commr. Shimoga for information and necessary action in the matter.

23/11/46

WD 02746—G PB—25,000—24-6-46

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat,

Dated Bangalore, 25th Novr. *194* 6.

No. SD. 4236/41 A 143-46-4

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore.

Food Department.

To

The Director of Food Supplies in Mysore,

Bangalore.

Sir,

In continuation of this office letter No. SD.3950/A.143-46-1 dated 16th November, 1946 regarding the adjustment of the overdraft of about Rs.89/- lakhs(eighty-nine lakhs) in the Personal Deposit account of the Deputy Commissioner, Shimoga District, I am directed to forward copy of letter No. CS.1-85/46-47, dated 18-11-1946 received from the Deputy Commissioner, Shimoga District and to request that early needful action may be taken in the matter.

I have the honour to be,
Sir,
Your most obedient servant,

For Secretary to Government, 25/11
Food Department.

Copy of letter No. CS.1-85/46-47, dated 18-11-1946 from the Deputy Commissioner, Shimoga District to the Secretary to Government, Food Department, Bangalore.

With reference to your letter No. SD.3950/A.143-46-1, dated 16th November, 1946 re: the adjustment of overdrawal of about Eighty nine lakhs in the P.D. Accounts of this District, I have the honour to state that I have already addressed the Director of Food Supplies with my No. CS.1-85 dated 17-9-1946 in the matter of regularising the over-draft by placing a special allotment at my disposal. I have enclosed a copy of my letter referred to above for favour of your kind information.

"COPY"

DN2)

7

GOVERNMENT OF MYSORE

Tele { phone: 2231
grams: Foodsup.

A 143-46-5

OFFICE OF THE
DIRECTOR OF FOOD SUPPLIES
IN MYSORE,

No SD 5482
ENCLS.

Bangalore, dated 30th January *194* 7.

FROM

K. GURU DUTT, Esq., B.A.,
~~SUNDARARAXRAO, ESQ.XBX,~~
Director of Food Supplies
in Mysore, Bangalore.

SECRETARY TO GOVERNMENT
FOOD DEPARTMENT
To
No.
Date 31/1
5pm.

5265

II-FEB 1947

SUPPLY SECRETARIAT

To The Secretary to Government,
Food Department,
BANGALORE.

SIR,

Subject: Adjustment of the overdraft of about Rs. 89 lakhs in the P.D. Account of the Deputy Commissioner, Simoga Dist.

-:oOo:-

B

With reference to your letter No. SD. 4236/A-143-46-4 dated 25-11-1946, on the above subject, I have the honour to state that the Deputy Commissioner, Shimoga District has overdrawn a sum of Rs. 89,93,361-1-7 out of his personal Deposit Account to end of June, 45 to meet urgent and unavoidable payments for the purchase of foodgrains etc. The Personal Deposit Accounts of the Deputy Commissioners were abolished from 1-7-45 and the new letter of credit system according to which letters of credit are issued by the Auditor & Accounting Officer for amounts required by the Deputy Commissioners against which sums required for actual expenditure are drawn from the Treasury on A.C. Bills and accounted for on D.C. Bills came into existence from that date. The sale proceeds which were till then being credited to their respective P.D. Accounts are now being finally credited and become part and parcel of the Treasury general cash balance. As such the Deputy - Commissioner, Shimoga District has no means by which he can adjust this heavy overdraft. It was no doubt irregular for the Deputy - Commissioner, Shimoga to have overdrawn his account balance and

P. T. O

and for the Treasury officer to have allowed it. But it is a fact, that payments from other Districts for the heavy supply of foodgrains from Shimoga District were not made in time to keep the Deputy Commissioner, Shimoga in sufficient funds as required by the rules in force then. Hence drawing money in excess of the balance to meet the large acquisition in the District seems to have been necessitated.

The surplus of sale proceeds over expenditure under "41, Food Supply Department transactions, not charged to - - Revenue" from July, 1945 to October, 1946 amounts to Rs. 2,64,29,641-5-8. Out of this amount a sum of one Crore of Rupees has been transferred with the permission of the Comptroller to my P.D. Account at the state Huzur Treasury to be later on transferred to my - - Account at the Imperial Bank of India, Bangalore, to meet payments for foreign purchases. The balance that is left over together with any surplus that may accrue in subsequent months is more or less required to meet the payments for local acquisition, which is expected to be fairly good and for receipts of foodgrains from outside the State. Hence, the heavy overdraft in the P.D. - Account of the Deputy Commissioner, Shimoga cannot be adjusted even out of our surplues sale proceeds also.

In these circumstances I request you kindly to obtain and communicate early sanction of Government for an additional grant of Rs, 89,93,361/- under the Capital head "41, Food Supply - Department, transactions not charged to Revenue" for the adjustment of this overdrawal in the P.D. Account of the Deputy Commissioner, Shimoga.

I have the honour to be
Sir,
Your most obedient Servant,

Director of Food Supplies

G. R. S. App. F. VI—G 2]

SUBJECT .....

.....

.....

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the 194 .

Date of issue .. 7.5. M. 1947.

Signed by .....

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ?

Section

File No. A 143-46

Serial No. 6

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read— G.o. No Ld. 6422-24/A 143-45-4 dt 6/7.3.1946 sanctioning an additional advance of Rs. 100 lacs (one hundred lacs only) under the Capital head "41 - Food Supply Deptt transactions not charged to revenue"

Order thereon—No. required for purchase of food grains from outside the State.

2. Correspondence ending with unofficial note No Sd. 6350/ dt 1.3.1947 from the D.F.S. Deputy

in the circumstances explained that the additional grant of crore of Rupees sanctioned in Govt. of 6/7.3.1946 read above which was not drawn last year, may be renewed for this year in order to facilitate payment of arrear bills on account of foreign purchases and adjustments which were not effected in 1945-46.

3. Unofficial note No S&B/Spl dt 5.4.1946 from the Comptroller on the subject.

order No 9399-401,

The proposal of the D.F.S. which is agreed to by the Comptroller is sanctioned.

List of Enclosures

Copied by

Examined by

Secy to Govt
Food Deptt

14.4.47

14/4

The D F S
The comptroller Govt FD

Copy to A A.G.
-F.S.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

READ -

Government Order No. FD.6422-24/A.143-45-4, dated 6/7th March 1946, sanctioning an additional advance of Rs.100 lakhs (One hundred lakhs only) under the Capital head "41 - Food Supply Department transactions not charged to revenue" required for purchase of food-grains from outside the State.

2. Correspondence ending with Un-official Note No.FD.6350, dated 1st March 1947 from the Director of Food Supplies requesting in the circumstances explained that the additional grant of one Crore of Rupees sanctioned in Government Order dated 6/7th March 1946 read above which was not drawn last year, may be renewed for this year in order to facilitate payment of arrear bills on account of late pur-purchases and adjustments which were not effected in 1945-46.

3. Un-official Note No.583/Sol., dated 5th April 1947 from the Comptroller on the subject.

ORDER No. FD. 9399-444 | A 143-46-4

Bangalore, dated 7th May 1947.

The proposal of the Director of Food Supplies which is agreed to by the Comptroller is sanctioned.

for Secretary to Government,
Food Department.

To Director of Food Supplies in Mysore.
Comptroller to Government (Thro' the Financial Department).
Copy to the Auditor and Accountant Officer, Food Supplies.

RTA 7-5-47.